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				1		2		3		4							
	DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE							
						DEBIT		CREDIT		DEBIT		CREDIT					
1	19-- Aug.	15	Salary Expense	C756	6170	3	6	7	0	0	0						1
2			Employee Income Tax Pay.		2120					5	1	4	0	0			2
3			FICA Tax Payable		2130					2	9	3	6	0			3
4			U.S. Savings Bonds Payable		2180						9	0	0	0			4
5		31	Salary Expense	C768	6170	3	1	8	0	0	0						5
6			Employee Income Tax Pay.		2120					4	3	7	0	0			6
7			FICA Tax Payable		2130					2	5	4	4	0			7
8			U.S. Savings Bonds Payable		2180						7	5	0	0			8
9																	9

GENERAL LEDGER [2]

ACCOUNT Employee Income Tax Payable					ACCOUNT NO. 2120				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 15	17		5 1 4 0 0		5 1 4 0 0			
	31	17		4 3 7 0 0		9 5 1 0 0			

ACCOUNT FICA Tax Payable					ACCOUNT NO. 2130				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 15	17		2 9 3 6 0		2 9 3 6 0			
	31	17		2 5 4 4 0		5 4 8 0 0			
*	15	18		2 9 3 6 0		8 4 1 6 0			
*	31	18		2 5 4 4 0		1 0 9 6 0 0			
*These entries are part of the solution to Problem 16-2.									

ACCOUNT Unemployment Tax Payable—Federal					ACCOUNT NO. 2150				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 15	18		1 6 2 8		1 6 2 8			
*	31	18		1 3 3 6		2 9 6 4			
*These entries are part of the solution to Problem 16-2.									

The general ledger accounts prepared in Problem 16-1 are needed to complete Problem 16-2.

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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE		PURCHASES DEBIT		CASH					
				DEBIT CREDIT				DEBIT CREDIT					
1												277240	1
2													2
3													3
4													4
5												241360	5
6													6
7													7
8													8
9													9

GENERAL LEDGER [2]

ACCOUNT Unemployment Tax Payable—State					ACCOUNT NO. 2160				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
* 19--	Aug. 15	18		1 0 9 8 9		1 0 9 8 9			
*	31	18		9 0 1 8		2 0 0 0 7			
*These entries are part of the solution to Problem 16-2.									

ACCOUNT U.S. Savings Bonds Payable					ACCOUNT NO. 2180				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 15	17		9 0 0 0		9 0 0 0			
	31	17		7 5 0 0		1 6 5 0 0			

ACCOUNT Payroll Taxes Expense					ACCOUNT NO. 6150				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 1 Balance	✓			4 9 3 9 2 3				
*	15	18	4 1 9 7 7		5 3 5 9 0 0				
*	31	18	3 5 7 9 4		5 7 1 6 9 4				
*These entries are part of the solution to Problem 16-2.									

ACCOUNT Salary Expense					ACCOUNT NO. 6170				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
19--	Aug. 1 Balance	✓			3 8 6 0 9 0 0				
	15	17	3 6 7 0 0 0		4 2 2 7 9 0 0				
	31	17	3 1 8 0 0 0		4 5 4 5 9 0 0				